

SOLE ADDRESS: CHASKERR, TORONTO.
TELEPHONE MAIN 3247.

CHARLES W. KERR & CO.

Barristers
Solicitors, Notaries &c.

CHARLES W. KERR
JOHN E. KERR

SUITE 710 LUMSDEN BUILDING,

CORNER YONGE AND ADELAIDE STREETS,

TORONTO, October 9th, 1924.

Mr. J. Elliott,
Private Office,
T. Eaton Company,
Yonge Street,
Toronto.

Dear Sir,-

Re: Margaret Eaton School Of Literature
& Expression -- Our File 634-1

I am pleased to be able to advise that I have had the Transfer executed by the Executors of the Late Margaret Burwash. One Executor lives now at the City of Vancouver.

I enclose transfer No. 6, and trust you will find same in order.

This estate is now practically wound up and as I explained to you over the telephone I am confirming my fee as stated at the sum of \$5.00, and I would appreciate a cheque to cover same.

Yours truly,

C. W. Kerr

CWK:L

10.10.24

Transfer received by Mr. Livingstone who will see about having acceptance completed by Mrs. Eaton - at post. J.

*Sechovefile*Ins. 1168

October 10th, 1924.

Messrs. Charles W. Kerr & Co.

Barristers, &c.,

Suite 710 Lumsden Building.

TORONTO.

Dear Sirs:-

Your File 634-1

We acknowledge receipt of your letter of October 9th, enclosing transfer of one share of stock of The Margaret Eaton School of Literature and Expression, executed by the executors of the late Mrs. Burwash. We enclose cheque for \$5.00., in payment of your fees.

*pl
ok*

We thank you for having this matter completed.

Yours truly,

The T. EATON Co. Limited.

per *JE*JE/M
Encl. 1.*222*

THE MARGARET EATON SCHOOL

Registration

Sept. 1st to Nov. 30th, 1925.

	No.	Amount per term
Physical Education		
Full Course	39 } ✓	3900.00
" "	1 } ✓	90.00
Specials:		
Day Classes:		
Children	27 ✓	207.00
Partial Courses	4	36.00
Swimming	15 ✓	112.00
Evening Classes:		
Dancing	39 ✓	228.00
Physical Training	31 ✓	186.00
Swimming	17 ✓	112.00
Deaconesses		33.00
Literature and Dramatic Art		
Full Course	15 } ✓	1275.00
" "	1 } ✓	50.00
" "	1 } ✓	46.00
Specials:		
Day Classes:		
Children	16 ✓	160.00
Dalcroze Eurythmics	16	513.00
Deaconesses	10	33.00
Partial Courses	28	980.00
Reading Club	37	37.00
Evening Classes:		
Dramatic Art	25 ✓	250.00
Cultivated Speech	22 ✓	210.00
Reading Club	23 ✓	23.00
Total Registration	359 367	8481.00

Please note that total registration for full course students is 57 this year compared with 38 last year.

THE MARGARET EATON SCHOOL

Registration

For term ending Dec. 7th, 1924.

	<u>1924</u>	<u>1925</u>
Total		
Normal Courses: Expression 12		17 }
Phy. Training 26	38	40 } 57
Non Professional Courses	4	—
Specials	88	— 95
Swimming (Day and Evening Classes)	87	— 32
Evening Classes	152	— 140
Children's Classes	79	— 43
Miss Fax's Classes	36	
	<hr/> 484	<hr/> — 367

THE MARGARET EATON SCHOOL

Amount covering period beyond November 30, 1925

Full Course - Literature and D. Art - 15	at \$22.92	- \$343.80
	1 " 20.00	20.00
	1 " 30.00	30.00
Physical Education	1 " 23.00	23.00
Specials		220.10
		<hr/> 636.90

THE MARGARET EATON SCHOOL

Registration

Sept. 1st to Nov. 30th, 1925.

	No.	Amount per term
Physical Education		
Full Course	39	3900.00 ✓
" "	1	90.00 ✓
Specials:		
Day Classes:		
Children	27	207.00 ✓
Partial Courses	4	36.00 ✓
Swimming	15	112.00 ✓
Evening Classes:		
Dancing	39	228.00 ✓
Physical Training	31	186.00 ✓
Swimming	17	112.00 ✓
Deaconesses		33.00 ✓
Literature and Dramatic Art		
Full Course	15	1275.00 ✓
" "	1	50.00 ✓
" "	1	46.00 ✓
Specials:		
Day Classes:		
Children	16	160.00 ✓
Dalcroze Eurythmics	18	513.00 ✓
Deaconesses		33.00 ✓
Partial Courses	28	980.00 ✓
Reading Club	37	37.00 ✓
Evening Classes:		
Dramatic Art	25	250.00 ✓
Cultivated Speech	22	210.00 ✓
Reading Club	23	23.00 ✓
Total Registration	367	8481.00

THE MARGARET EATON SCHOOL

Comparison of Salaries- 1930 - 1931.

<u>Name</u>	<u>Year Ending Jne. 30, 1930.</u>	<u>Year Ending Jne. 30th, 1931.</u>
Miss Kaulbach	2200	2400
Miss Hamilton	-	3000
Mrs. Goddes	1350	1250
Miss Sloat	2400	2400
Miss Misgrave	2082	-
Miss L. Urwick	-	2000
Miss Hutchings	96	-
Miss J. Ferguson	70	274
Miss West	75	-
Miss L. Pollard	-	1675
Miss Wickson	17	-
Miss Parsons	15	-
Mrs. Gardner	317	-
Miss MacLennan	200	-
Miss C.H. Layton	2000	2000
Dr. Robertson	50	-
Mrs. Vernon	-	301
Mr. G. McMullen	100	100
Miss Williams	75	-
Miss Hudson	8	-
Sundry	-	45
Miss F. Johnson	20	91
Dr. Hilliard	15	-
Miss L. Bascom	2	-
	<u>11,092</u>	<u>15,536</u>
Less- item received from University of Toronto	200	1,100
<u>TOTAL SALARIES</u>	<u>\$ 10,892</u>	<u>\$ 14,436</u>

July 12th, 1933.

THE MARGARET EATON SCHOOL

In submitting the Balance Sheet of The Margaret Eaton School, for the year ending June 30th, 1933, I wish to make the following observations:-

(1) The Savings Account balance has been practically wiped out, having been reduced from \$6269.05 at June 30th, 1931 to \$53.82 at June 30th, 1933. The total cash on hand and on deposit is insufficient to take care of the accounts payable, which consist chiefly of a balance of \$1078.00 unpaid in favor of Miss Hamilton. If the present rate of depletion continues, it seems inevitable that the Company will be called upon for assistance next year.

(2) A very undesirable increase has taken place regularly since 1929 in the amount of accounts receivable. The figures are as follows:-

<u>1929.</u>	<u>1930.</u>	<u>1931.</u>	<u>1932.</u>	<u>1933.</u>
<u>\$231.60</u>	<u>\$551.00</u>	<u>\$714.40</u>	<u>\$1227.95</u>	<u>\$1791.78</u>

Miss Layton does not wish any of these written off, as she is confident of collecting at least the greater part of the indebtedness, although I am of the opinion that they are very largely of the nature of bad debts. However, in view of the large loss this year, both in the School and residence sections, there does not seem much point in writing off any portion of the accounts receivable at the present time. It would seem that insufficient enquiry is made into a pupil's financial standing at the time of enrolment, though, doubtless, unforeseen circumstances attendant upon the depression have been a contributory cause of the adverse situation.

(3) Despite substantial reductions in most of the School expenses, including salaries, a considerable loss resulted from operations. This was partially accounted for by a drop in fees received of \$3615.15.

A different situation exists regarding the Residence. The premises at 39 Dundonald Street were vacated and a new residence taken at 119 St. George Street. The latter premises are considerably larger than the former, and while many of the expenses incidental to the residence, such as wages, have been reduced, there has been an abnormal increase in the cost of services required in operation. These are as follows :-

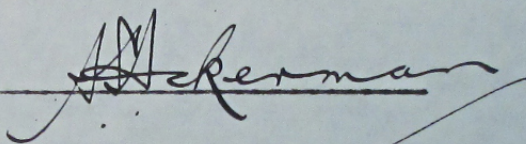
	<u>June 30, 1932.</u>	<u>June 30, 1933.</u>	<u>Increase</u>
<u>Gas</u>	\$183.73	\$412.84	\$229.11
<u>Heating</u>	532.95	761.70	228.75
<u>Lighting</u>	57.06	149.55	92.49

The new residence is equipped with oil heating apparatus, which may account for some of the increase in heating cost, but there seems no adequate explanation of the higher gas and lighting costs, except that they may be due to the larger size of the building.

Another point in connection with the residence is that the increase in size of the premises necessitated the purchase of additional furnishings. The total amount expended on furnishings, for the year ending June 30th, 1933, was \$1023.75, of which amount only \$122.18 was expended for replacements. The sum of \$901.57 was expended for additional furnishings, which Miss Layton says were required to equip adequately the larger building. Apparently, all the furnishings from Dundonald Street were utilized, but were inadequate. Only the replacements have been charged to expenses, the new furnishings having been transferred to the Private Ledger as an asset.

(4) Mention should be made of the "Play Groups" which were organized during the last year. These were operated in three locations, one of which was at the old residence. In two of the locations small losses resulted, while in the third case, a small gain was recorded. Sufficient was credited to residence receipts, by way of rental for the central group at the old residence, to cause the gain at that place to offset the losses at the other locations, so that no balance, either credit or debit, resulted.

I understand that the residence is being kept open this year during the summer recess.


A. H. Kerman

ASA/MAC.



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